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End-of-year tasks/Income statements from employers etc.

The employer must in some situations report salary and other remunerations in an income statement (in Swedish Kontrolluppgift or KU).

Use our e-services

[Lämna kontrolluppgifter](#)

Income statement or PAYE tax return

In most cases, employers must declare compensation for work in a monthly PAYE tax return. However, in some cases, you **must** submit a statement of earnings and deductions instead.

And in certain cases, you **can** submit a statement of earnings and deductions if you **have not** filed a PAYE return.

You must declare compensation for work in either a PAYE return or a statement of earnings and deductions - but **not** both.

- [Submit PAYE tax return](#)

File the income statement by th 31st of January at the latest

The income statements must be filed no later than the 31st of January the year following the income year.

Foreign employers send their forms to Skatteverket in Malmö.

Skatteverket
Utlandsenheten
SE-205 30 Malmö
Sverige

A copy of the KU, or the equivalent information on the payer's own form, must also be sent to the payee.

What is the information used for?

The amounts provided in an income statement and a PAYE tax return per employee are used by the Swedish Tax Agency when the annual tax return is printed, for example, information from employers, banks, and insurance companies are printed onto the annual tax form which is then sent out to all private persons in Sweden.

The tax return is therefore a compilation of the individual's various incomes. Each person can easily verify that the information contained in the tax return is correct before approving it.

It is therefore important that the information in the income statements is accurate and, that the individual to which the information relates sends in corrections for any inaccurate information.

How to fill in the form

Instructions in Swedish how to fill in the forms KU10–17, box by box, can be found at the web page.

- [Kontrolluppgifter \(in Swedish\)](#)
- [Financial income statements](#)

Download forms

- [KU10 – Income statement from employers etc. \(SKV 2300 en\)](#)
- [KU14 - Special income statement - Pensionable income and exchange of income statements \(SKV 2303 en\)](#)
- [Summary – Income statements from foreign payers \(SKV 2304 en\)](#)

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[0771-567 567](tel:0771-567567)

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